

Debtor Under a Confirmed Chapter 11 Plan of Reorganization

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December 2, 2009

Clerk of the U. S. Bankruptcy Court Federal Court House 50 ← I Street - ♣nd Floor 4th Floor Sacramento, CA 95814

PILED

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UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF CALIFORNIA

SUBJECT: Turnover of unclaimed funds from final distribution under Plan APM, Inc. Case 04-27694 Eastern District of California U.S. Bankruptcy Court

Dear Clerk of the Court,

In the fourth quarter of 2008 the final distribution of the above case was made, a final report filed and a final order issued.

Since that time three disbursements have not been claimed or cashed and bank service charges of \$120 were assessed to the disbursement account. The unclaimed funds in the amount of \$2,518.54 are being turned over to your office and a check in that amount is attached.

The funds should be accounted for in the following names:

1. Bayerische Hypo and Vereinsbank

\$1,704.98

2. Internal Revenue Services- 401 K Termination\$ 775.00

3. Exact Software Forms Div.

\$ 38.56 \$2,518.54

Efforts to contact Bayerische Hypo and Exact Software have been fruitless. The IRS may have withdrawn its claim for termination fee, but there is no means to determine why the check was not cashed, as the plan administrator that dealt with the IRS is no longer available.

Please contact me with any questions.

Robert C. Greeley Disbursing Agent